THE CANADIAN CHARTERED ACCOUNTANT

INDEX TO VOLUME 88
JANUARY TO JUNE 1966

ALPHABETICAL INDEX
RÉPERTOIRE ALPHABÉTIQUE

Accountant Belongs on the Marketing Team, The, L. F. N. Clements (Jan) 24

Accounting for Marketing Success — The Sales Forecast, F. R. Denham (June) 453

Accounting for Marketing Success — What Is the Right Price? J. W. Blodgett (Apr) 280

Accounting Research

Ed. by G. Mulcahy

Auditor's Report on Consolidated Statements, The (Apr) 288

Inadequate Information and Improper Books (Mar) 212

More About Research Bulletins (June) 458

New Research Publications (Jan) 54

Research Bulletins — Today and Tomorrow? (May) 378

Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organizations, H.R. Balls (Feb) 124

Audit Opinions and the Accountant's Responsibility, T. N. Culbert (June) 442

Bilans dans le prospectus, les, V. Forget (June) 481

Budgetary Control, A. Wilby (May) 357

Computer Feasibility Studies — A 1966 Viewpoint, D. J. Steele (May) 353

Computer Programming for Business Applications, L. E. S. Green (May) 371

Conseillers juridiques et l'émission de valeurs au Québec, les, J. A. Desjardins (May) 399

Controlling Clerical Costs, E. J. Case (Apr) 275

Controlling Labour Costs, K. D. Jenner (Mar) 185

Controlling Material Costs, T. Hansom (June) 449

The Corporate Viewpoint

Ed. by A. F. D. Campbell

Changing Role of Government with Industry, The, W. N. Hall (Jan) 48

Current Law

Ed. by R. W. V. Dickerson

Conflict of Laws: Ontario/Cuba; Ontario/New York (June) 472

Contract of Guarantee (Feb) 134

Covenant against Competition (June) 473

Frustrated Contract (June) 472

Group Life Insurance Beneficiary (Feb) 134

Minority Shareholders Oppose Winding-up Order (Apr) 302

Unenforceable Contract (Feb) 135

Voidable Contract (Feb) 135

Current Legislation and Accounting Problems in Britain, P. A. Bird (May) 365

Current Reading

Ed. by A. Beedle

(Jan) 14, (Feb) 90, (Mar) 162, (Apr) 258, (May) 340, (June) 424

Devenir une compagnie à fonds publics au Québec — les hésitations, J.-G. Lanctôt (Mar) 231

Devenir une compagnie à fonds publics au Québec — pourquoi? J.-G. Lanctôt (Feb) 147

Directors' Reports — An Opportunity for Improvement, J. E. Smyth (Jan) 40

Editorial/Éditorial

Automation — What Must the Auditor Do about It? J. A. Orr (Apr) 267

Besoin d'un corps professionnel puissant, le, J. A. D. Craig (Jan) 22

Besoin de professeurs, le, W. B. Coutts (June) 479

Chartered Accountant and Management Services, The, J. G. Duncan (May) 351

Comment le vérificateur doit-il réagir devant l'automatisation? J. A. Orr (Apr) 309

Comptabilité publique, la — pourquoi pas? H. Wishart (Feb) 145

Comptable agréé et les services de gestion, le, J. G. Duncan (May) 397

Need for a Strong Professional Body, The, J. A. D. Craig (Jan) 21

Portée des bulletins de recherches de l'Institut, la, L. P. Kent (Mar) 229

Profession's Need for Teachers, W. B. Coutts (June) 431

Public Accounting — Well, Why Not? H. Wishart (Feb) 101

Significance of Institute Research Bulletins, The, L. P. Kent (Mar) 183

Education and Training/Enseignement et formation

Ed. by K. H. C. Laundy

Accounting for Pension Costs, R. E. Blaine (Jan) 63

Audit Evidence, E. L. Affleck (Mar) 225

Education of C.A.s in Canada, W. H. Broadhurst (June) 475

Effective Petty Cash Counts, R. Selby (Mar) 226

Estimating Bad Debt Losses, B. J. B. Galvin (Apr) 305

Etat de provenance et d'utilisation des fonds, l', R. Brault (Apr) 315

Family Income Distribution, J. B. Galvin (Feb) 136

First Audit, The, W. H. Broadhurst (May) 393

EDP in Management: A Guide to Computer Selection, W. H. Huels (June) 438

EDP in Management: A Review of Equipment Development, J. A. Peltier (Apr) 269

EDP in Management: A Study in the Oil Industry, J. H. Harper & R. L. McAlpine (Jan) 43

EDP in Management: A Study in the Pulp and Paper Industry, W. R. Brooke (Feb) 111

EDP in Management: A Study in the Steel Industry, J. W. Farlam (Mar) 199

Facilities Planning — The Sooner the Better, D. A. Gilchrist (Mar) 190

Finance and Investment

Ed. by D. I. Webb & C. W. Goldring

Impact of Lease Obligations to Lenders, The, G. S. Speakman (Mar) 221

Investing in the Canadian Short-term Money Market, W. J. Saunderson (May) 389

New Legislation Governing Investments by Life Insurance Companies, J. L. Weaver (Jan) 69

Financial Reporting by Finance Companies — An Investor's View, J. P. Catty (Jan) 35

Higher Education — Challenge to the Profession in Great Britain, B. Nelson (Jan) 27

International Accounting

(Jan) 51, (Mar) 208, (May) 375

Letters

(Jan) 19, (Mar) 179, (May) 349

Management Services

Ed. by P. J. Taylor

Key Management Decision, The, Cost Reduction versus Profit Improvement (Feb) 140

Management Information System, The, T. J. Diggory (Apr) 292

What Information Does Marketing Need? D. M. Ferguson (June) 461

Marketing Research Is Not the Same as Market Research, J. B. Mowat (May) 361

Measuring Corporate Pension Fund Performance, R. W. Wakefield (Feb) 117

Need for Cost Control, The, T. J. Diggory (Feb) 103

News of Members

(Jan) 72, (Feb) 151, (Mar) 236, (Apr) 319, (May) 403, (June) 487

Notes and Comments/En passant

American Institute Announces Important New Publication (June) 418

Another C.A. Elected to Parliament (Jan) 6

Atlantic Acceptance Commissioner Seeks Views of Profession (June) 420
Auditor-General's Report to Parliament (Mar) 168, (Apr) 246
Australian Society of Accountants Convention (Apr) 257
Bank of Canada Annual Report (May) 334
Canada-New Zealand Exchange Plan (Feb) 84
Canadian C.A. — Ambassador of Goodwill (Apr) 252
C.I.C.A. Tax Committee Comments on Budget Resolutions (June) 414
Canadian Tax Foundation Elects Governors (May) 339
Candidates for U.K. Certificate in Management Information (Feb) 88
Congrès international de 1967, le (Mar) 162
Dates for 1966 Examinations (Feb) 87
D.B.S. Publishes New Booklet (Feb) 89
Economic Council of Canada Reviews R&D Programme (Apr) 250
Effective Use of Time in Professional Practice (Apr) 256
EDP Courses in United Kingdom (Mar) 166
English Institute Booklets Achieve Substantial Sales (Jan) 8
English Institute Practice Administration Series (June) 420
Executive Director's Cross-Country Trips (Apr) 250; Overseas Tour (Jan) 6
Export Credits Insurance Corp. Annual Report (June) 421
Facts for Investors (May) 338
Federal Department of Industry Year-End Review (Feb) 82
Federal Government Selects Computer for Pension Records (Feb) 86
First Fully Automated Teller System in Canada (June) 421
For Our French-Language Readers (Jan) 12
Franco-Canadian Economic and Financial Discussions (Jan) 12
Gordon, H. D. L., Colonel (Obit) (June) 422
Government Guidelines for Foreign Company Subsidiaries (May) 332
IBM Computer Used to Operate Ships More Efficiently (Jan) 12
I.D.B. 1965 Annual Report (Feb) 87
In Parliament (Mar) 166, (Apr) 252
Institute Executive Meeting Plans for Future (June) 414
Institute Executive Meets (Mar) 164
Institute Memorial Lectures (Jan) 8
Institute Newsletter (May) 338
Institute Tax Committee Urges Changes in Legislation (Mar) 164
Internal Auditors Hold International Meeting in Canada (Apr) 250
International Accounting Journal Published (Mar) 168
International Congress, 1967 (Mar) 162
Law of Negligence Cases (Apr) 250
Members' Directory (May) 338
Members in the News (Mar) 168, (June) 422
Memorial Lectures (June) 422
More Use of Computers by Companies and Revenue Department (May) 335
Mundie, James Gray (Obit) (Jan) 13
NICB Report on Global Output and Trade (Jan) 11
NICB Survey on Business Associations (Mar) 167
NICB Survey on U.S. Production Abroad (May) 339
NICB Takes Look at U.S. Economy in Next Ten Years (Feb) 87
Nederlands Instituut van Accountants Elects President (Mar) 168
New Canada-United Kingdom Tax Agreement (Feb) 86
New Editor for "Finance and Investment" (May) 338
Newfoundland Appoints C.A. One-Man Royal Commission (Mar) 168
New Institute Committees (June) 414
New Ontario Securities Legislation (May) 330
New Publications (Jan) 8
1966 Budget (May) 330
Ninth International Congress (June) 422
Overseas Visitors (May) 339
Quebec Royal Commission on Taxation Report (Mar) 165
Report on Asian and Pacific Conference (Feb) 84
Research and Fellowship Award Winners (May) 336
Revenue's Survey on Expense Accounts (Feb) 86
Revised Date for Tax Foundation Conference (Mar) 168
Scottish Institute New President (June) 422
S.E.C. Extends Exemption for Foreign Firms (June) 418
Six U.K. Accounting Bodies Issue Statement on Professional Future (June) 417
Society of Industrial and Cost Accountants (Apr) 250
Successful Tax Appeals (Feb) 84
Systems and Procedures Association Holds Montreal Meeting (Mar) 168
Tax Tips for Teachers (Feb) 89
Teaching Accountancy in the Sixties in the U.K. (Mar) 167
Two Management Courses in Western Canada (Feb) 89
Two NICB Studies Analyze Cost Cutting (Apr) 256
Universities Announce 1966 Executive Programmes (Jan) 10
U.S. Annual Reports Show Growth in "Funds" Statements (Jan) 8
VII Inter-American Accounting Conference (Jan) 6

Practitioners Forum
Ed. by C. K. MacGillivray
Advising Management (Jan) 60
C.A. or the Equivalent (May) 388
Clients' Credit Requirements (May) 385
Formulating Clients Accounting Policies (June) 468
Pressure on Fees, The (Mar) 218
Professional Deportment (Feb) 131
Relationship Between Management and Auditor, C. A. Ashley (Apr) 298
Whereabouts Sheet, The (Feb) 133
Women as Chartered Accountants, E. L. Fairclough (June) 469
Product Manager, The — A New Concept, A. J. Rae (Mar) 204
Professional Ethics of C.A.s as Management Consultants, J. F. Lewis (June) 433

Professional Profile
Frank S. Capon (Mar) 180
Recent Developments in the S.E.C. Field, Canadian Manufacturers Brief (Feb) 120
Rôle du courtier en valeurs au Québec, the, P. J. Fauteux (Apr) 311
Rule of Law and Ministerial Discretion, The, S. D. Thom (Mar) 194
Statistical Quality Control As a Management Tool, B. H. Lloyd (Jan) 30
Tax Planning for the Professional Firm, L. F. Heyding (Apr) 284

Tax Review
Ed. by H. O. Spindler
Executive Pension Plans, D. M. Gordon (Mar) 215
Income Taxation of Trusts, D. Y. Timbrell (Apr) 295
Interest (Feb) 128
1966 Budget, The (May) 382
Recent Tax Cases of Interest, P. M. Watt (June) 465
Residence and Domicile in Canadian Taxation, N. P. D. Sarkari (Jan) 57
What Is a Marketing Plan? G. A. Bevan (Feb) 107

TOPICAL INDEX

RÉPERTOIRE PAR SUJETS

Accounting
Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organizations (Acctg Res) (Feb) 124

Accounting Education/L'enseignement en comptabilité
Besoin de professeurs, le (Edit) (June) 479
Education of C.A.s in Canada (Ed and Train) (June) 475
Higher Education — Challenge to the Profession in Great Britain, B. Nelson (Jan) 27
Profession's Need for Teachers, The (Edit) (June) 431

Accounting Profession/La profession comptable

Besoin d'un corps professionel puissant, le (Edit) (Jan) 22
Comptabilité publique, la — pourquoi pas? (Edit) (Feb) 145
Need for a Strong Professional Body, The (Edit) (Jan) 21
Professional Ethics of C.A.s as Management Consultants, J. F. Lewis (June) 433
Public Accounting — Well, Why Not? (Edit) (Feb) 101
Women as Chartered Accountants (Pract For) (June) 469

Accounting Research / Recherche en comptabilité

More About Research Bulletins (Acctg Res) (June) 458
New Research Publications (Acctg Res) (Jan) 54
Portée des bulletins de recherches de l'Institut, la (Edit) (Mar) 229
Research Bulletins — Today and Tomorrow? (Acctg Res) (May) 378
Significance of Institute Research Bulletins, The (Edit) (Mar) 183

Accountant's Office / Le bureau de comptables

Advising Management (Pract For) (Jan) 60
Chartered Accountant and Management Services, The (Edit) (May) 351
Comptable agréé et les services de gestion, le (Edit) (May) 397
Estimating Bad Debt Losses (Ed and Train) (Apr) 305
First Audit, The (Ed and Train) (May) 393
Formulating Clients' Accounting Policies (Pract For) (June) 468
Obtaining a New Client (Pract For) (Apr) 299
Pressure on Fees, The (Pract For) (Mar) 218
Professional Deportment (Pract For) (Feb) 131
Student's Responsibility to His Firm, A (Pract For) (Mar) 219
Tax Planning for the Professional Firm, L. F. Heyding (Apr) 284
Whereabouts Sheet, The (Pract For) (Feb) 133

Auditing/Vérification

Audit Evidence (Ed and Train) (Mar) 225
Audit Opinions and the Accountant's Responsibility, T. N. Culbert (June) 442
Auditor's Report on Consolidated Statements, The (Acctg Res) (Apr) 288
Automation — What Must the Auditor Do about It? (Edit) (Apr) 267
Comment le vérificateur doit-il reagir devant l'automatisation? (Edit) (Apr) 319
Effective Petty Cash Counts (Ed and Train) (Mar) 226
Inadequate Information and Improper Books (Acctg Res) (Mar) 212
Relationship between Management and Auditor (Pract For) (Apr) 298

Construction

Accounting for the Income of Contractors (Ed and Train) (Jan) 65
Comptabilité touchant le revenu des entrepreneurs, la (Ed and Train) (Jan) 66

Contracts

Contract of Guarantee (Curr Law) (Feb) 134
Covenant against Competition (Curr Law) (June) 473
Frustrated Contract (Curr Law) (June) 472
Unenforceable Contract (Curr Law) (Feb) 135
Voidable Contract (Curr Law) (Feb) 135

Cost Control

Budgetary Control, A. Wilby (May) 357
Controlling Clerical Costs, E. J. Case (Apr) 275
Controlling Labour Costs, K. D. Jenner (Mar) 185
Controlling Material Costs, T. Hansom (June) 449
Need for Cost Control, The T. J. Diggory (Feb) 103

Credit

Clients' Credit Requirements (Pract For) (May) 385

Devenir une compagnie à fonds publics au Québec

Bilans dans le prospectus, les, V. Forget (June) 481
Conseillers juridiques et l'émission de valeurs, les, J. A. Desjardins (May) 399
— les hesitations J.-G. Lanctôt (Mar) 231
— pourquoi? J.-G. Lanctôt (Feb) 147
Rôle du courtier en valeurs mobilières, le, P. J. Fauteux (Apr) 311

Electronic Data Processing

Computer Feasibility Studies — A 1966 Viewpoint, D. J. Steele (May) 353
Computer Programming for Business Applications, L. E. S. Green (May) 371
EDP in Management: A Guide to Computer Selection, W. H. Huels (June) 438
A Review of Equipment Development, J. A. Peltier (Apr) 269
A Study in the Oil Industry, J. H. Harper & R. L. McAlpine (Jan) 43
A Study in the Pulp and Paper Industry, W. R. Brooke (Feb) 111
A Study in the Steel Industry, J. W. Farlam (Mar) 199

Finance

Clients' Credit Requirements (Pract For) (May) 385
Etat de provenance et d'utilisation des fonds, l' (Enseig et form) (Apr) 315
Impact of Lease Obligations to Lenders, The (Fin and Invest) (Mar) 221
Investing in the Canadian Short-term Money Market (Fin and Invest) (May) 389

Finance Companies

Financial Reporting by Finance Companies — An Investor's View, J. P. Catty (Jan) 35

Financial Reporting

Recent Developments in the S.E.C. Field, C. M. A. Brief (Feb) 120

Government

Changing Role of Government with Industry, The, W. N. Hall (Corp View) (Jan) 48

Insurance

Conflict of Laws: Ontario/Cuba (Curr Law) (June) 472
Group Life Insurance Beneficiary (Curr Law) (Feb) 134
New Legislation Governing Investments by Life Insurance Companies (Fin and Invest) (Jan) 69

Interest

Conflict of Laws: Ontario/New York (Curr Law) (June) 472
Interest (Tax Rev) (Feb) 128

International Accounting

Current Legislation and Accounting Problems in Britain, P. A. Bird (May) 365

Management/La gestion des entreprises

Advising Management (Pract For) (Jan) 60
Chartered Accountant and Management Services, The (Edit) (May) 351
Comptable agréé et les services de gestion, le (Edit) (May) 397
Computer Feasibility Studies — A 1966 Viewpoint, D. J. Steele (May) 353
Cost Reduction versus Profit Improvement (Man Serv) (Feb) 140
Directors' Reports — An Opportunity for Improvement, J. E. Smyth (Jan) 40
Facilities Planning — The Sooner the Better, D. A. Gilchrist (Mar) 190
Management Information System, The (Man Serv) (Apr) 292
Statistical Quality Control as a Management Tool, B. H. Lloyd (Jan) 30

Marketing

Accountant Belongs on the Marketing Team, The, L. F. N. Clements (Jan) 24
Accounting for Marketing Success — The Sales Forecast, F. R. Denham (June) 453
Accounting for Marketing Success — What Is the Right Price? J. W. Blodgett (Apr) 280
Marketing Research Is Not the Same as Market Research, J. B. Mowat (May) 361
Product Manager, The — A new Concept, A. J. Rae (Mar) 204

What Information Does Marketing Need? (Man Serv) (June) 461
What Is a Marketing Plan? G. A. Bevan (Feb) 107

Minority Interests
Minority Shareholders Oppose Winding-up Order (Curr Law (Apr) 302

Mortgages
Unconscionable Transactions (Curr Law) (Apr) 302

Pension Plans
Accounting for Pension Costs (Ed and Train) (Jan) 63
Executive Pension Plans (Tax Rev) (Mar) 215
Measuring Corporate Pension Fund Performance, R. W. Wakefield (Feb) 117

Quality Control
Statistical Quality Control as a Management Tool, B. H. Lloyd (Jan) 30

Taxation
1966 Budget, The (Tax Rev) (May) 382
Family Income Distribution (Ed and Train) (Feb) 136
Income Taxation of Trusts (Tax Rev) (Apr) 295
Recent Tax Cases (Tax Rev) (June) 465
Residence and Domicile in Canadian Taxation (Tax Rev) (Jan) 57
Rule of Law and Ministerial Discretion, The, S. D. Thom (Mar) 194

INDEX TO CONTRIBUTORS
RÉPERTOIRE DES AUTEURS

Affleck, E. L., Audit Evidence (Ed and Train) (Mar) 225
Ashley, C. A., Relationship Between Management and Auditor (Pract For) (Apr) 298
Balls, H. R., Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organizations (Acctg Res) (Feb) 124
Beedle, A. (see Current Reading)
Bevan, G. A., What Is a Marketing Plan? (Feb) 107
Bird, P. A., Current Legislation and Accounting Problems in Britain (May) 365
Blaine, R. E., Accounting for Pension Costs According to the Recommendations of C.I.C.A. Bulletin No. 21 (Ed and Train) (Jan) 63
Blodgett, J. W., Accounting for Marketing Success — What Is the Right Price? (Apr) 280
Brault, R., L'état de provenance et d'utilisation des fonds (Enseign et form) (Apr) 315
Broadhurst, W. H., Education of C.A.s in Canada — A Provincial Comparison (Ed and Train) (June) 475
The First Audit (Ed and Train) (May) 393
Brooke, W. R., EDP in Management: A Study in the Pulp and Paper Industry (Feb) 111
Canadian Manufacturers Brief, Recent Developments in the S.E.C. Field (Feb) 120
Case, E. J., Controlling Clerical Costs (Apr) 275
Catty, J. P., Financial Reporting by Finance Companies — An Investor's View (Jan) 35
Clements, L. F. N., The Accountant Belongs on the Marketing Team (Jan) 24
Coutts, W. B., The Profession's Need for Teachers (Edit) (June) 431
Craig, J. A. D., The Need for A Strong Professional Body (Edit) (Jan) 22
Culbert, T. N., Audit Opinions and the Accountant's Responsibility (June) 442
Denham, F. R., Accounting for Marketing Success — The Sales Forecast (June) 453
Desjardins, J. A., Les conseillers juridiques et l'émission de valeurs au Québec (May) 399
Dickerson, R. W. V. (see Current Law)
Diggory, T. J., The Management Information System (Man Serv) (Apr) 292
The Need for Cost Control (Feb) 103
Duncan, J. G., The Chartered Accountant and Management Services (Edit) (May) 351
Fairclough, E. L., Women as Chartered Accountants (Pract For) (June) 469
Farlam, J. W., EDP in Management: A Study in the Steel Industry (Mar) 199
Fauteux, P. F., Le rôle du courtier en valeurs au Québec (Apr) 311
Ferguson, D. M., What Information Does Marketing Need? (Man Serv) (June) 461
Forget, V., Les bilans dans le prospectus (June) 481
Galvin, B. J. B., Estimating Bad Debt Losses (Ed and Train) (Apr) 305
Family Income Distribution (Ed and Train) (Feb) 136
Gilchrist, D. A., Facilities Planning — The Sooner the Better (Mar) 190
Goldring, C. W. (see Finance and Investment)
Gordon, D. M., Executive Pension Plans (Tax Rev) (Mar) 215
Green, L. E. S., Computer Programming for Business Applications (May) 371
Hall, W. N., The Changing Role of Government with Industry (Corp View) (Jan) 48
Hansom, T., Controlling Material Costs (June) 449
Harper, J. H., EDP in Management: A Study in the Oil Industry (Jan) 43
Heyding, L. F., Tax Planning for the Professional Firm (Apr) 284
Huels, W. H., EDP in Management: A Guide to Computer Selection (June) 438
Jenner, K. D., Controlling Labour Costs (Mar) 185
Kent, L. P., The Significance of Institute Research Bulletins (Edit) (Mar) 183
Lanctôt, J.-G., Devenir une compagnie à fonds publics au Québec — les hésitations (Mar) 231
Devenir une compagnie à fonds publics au Québec — pourquoi? (Feb) 147
Laundy, K. H. C. (see Education and Training)
Lewis, J. F., Professional Ethics of C.A.s as Management Consultants (June) 433
Lloyd, B. H., Statistical Quality Control as a Management Tool (Jan) 30
MacGillivray, C. K. (see Practitioners Forum)
McAlpine, R. L., EDP in Management: A Study in the Oil Industry (Jan) 43
Mowat, J. B., Marketing Research Is Not the Same as Market Research (May) 361
Mulcahy, G. (see Accounting Research)
Nelson, B., Higher Education — Challenge to the Profession in Great Britain (Jan) 27
Orr, J. A., Automation — What Must the Auditor Do about It? (Edit) (Apr) 267
Peltier, J. A., EDP in Management: A Review of Equipment Development (Apr) 269
Rae, A. J., The Product Manager — A New Concept (Mar) 204
Sarkari, N. P. D., Residence and Domicile in Canadian Taxation (Tax Rev) (Jan) 57
Saunderson, W. J., Investing in the Canadian Short-term Money Market (Fin and Invest) (May) 389
Selby, R., Effective Petty Cash Counts (Ed and Train) (May) 226
Smyth, J. E., Directors' Reports — An Opportunity for Improvement (Jan) 40
Speakman, G. S., The Impact of Lease Obligations to Lenders (Fin and Invest) (Mar) 221
Spindler, H. O. (see Tax Review)
Steele, D. J., Computer Feasibility Studies — A 1966 Viewpoint (May) 353
Taylor, P. J. (see Management Services)
Thom, S. D., The Rule of Law and Ministerial Discretion (Mar) 194
Timbrell, D. Y., Income Taxation of Trusts (Tax Rev) (Apr) 295
Wakefield, R. W., Measuring Corporate Pension Fund Performance (Feb) 117
Watt, P. M., Recent Tax Cases of Interest (Tax Rev) (June) 465
Weaver, J. L., New Legislation Governing Investment By Life Insurance Companies (Fin and Invest) (Jan) 69
Webb, D. I. (see Finance and Investment)
Wilby, A., Budgetary Control (May) 357
Wishart, H., Public Accounting — Well, Why Not? (Edit) (Feb) 101